



26 November 2024

Tom Atkinson
fyi-request-29296-232d9ab4@requests.fyi.org.nz

Dear Tom Atkinson

Thank you for your request made under the Official Information Act 1982 (OIA), received on 22 November 2024. You requested information relating to a specific taxpayer.

The information you have requested is considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA) because it directly identifies an entity. Sensitive revenue information can only be released in certain circumstances, as set out in section 18D to 18J and schedule 7 of the TAA.

In this case, there are no grounds that permit me to release this information to you. Accordingly, I have decided to refuse your request under section 18(c)(i) of the OIA as releasing this information would be contrary to section 18 of the TAA.

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: commissionerscorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Thank you for your request.

Yours sincerely

A handwritten signature in black ink, appearing to read "Thomas Allen".

Thomas Allen
Domain Lead, Governance & Ministerial Services